

CLAIMS

1. A system for determining travel deductions for taxpayers who stay overnight in cities remote from their homes as part of their employment, comprising:
 - a city rate table identifying allowed per diem expense rates for a given tax year for a plurality of cities as identified by a city code;
 - 5 means for inputting and maintaining data in said table
 - means for inputting cities visited and durations of stay for a taxpayer;
 - means for inputting expense reimbursements received from the taxpayer's employer;
 - means for calculating a total of all per diem expenses based upon the per diem table and the input cities and number of days of stay in said cities;
 - means for offsetting the reimbursements against said total to determine an incidental expense allowance.
- 010 2. A system for determining travel deductions for taxpayers who stay overnight in locations remote from their homes as part of their employment as described in Claim 1, further comprising:
 - 015 a client information table, said information table comprising a taxpayer's name, address, zip code, Social Security number and a work code;
 - 20 a USA States table, said States table comprising each state's name, a state ID code, a lower 48 state code, and an IRS center code;
 - 25 said city rate table further comprising a tax year, a city code, combined meal and incidental rate, full rate, and high cost city code;

a city name table, said city name table comprising said city code, said city, said state ID code, and a country name;
supporting schedules, said supporting schedules merging data from said client information table, said USA States table, and said city rate table with
5 the input cities and durations of stay for the taxpayer; and means for inputting and maintaining data in each of said tables.

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010 3. A system for determining travel deductions for taxpayers who stay overnight in locations remote from their homes as part of their employment as described in Claim 2, further comprising:

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020 an airport table, said airport table comprising an airport identifier code, an airport name, city code and country name; and
025 whereby, when a location is input using either of an airport identifier code and an airport name, the appropriate city is determined for use in said 030 supporting schedules.

035 4. A system for determining travel deductions for taxpayers who stay overnight in locations remote from their homes as part of their employment as described in Claim 2, further comprising:

040 20 an airlines table, said airlines table comprising an airline name and an airline ID number; and
045 said airlines table permitting data merged with the client information table to be sorted by airline.

5. A system for determining travel deductions for taxpayers who stay overnight in locations remote from their homes as part of their employment as described in Claim 2, further comprising:

5 an IRS service centers table, said IRS service centers table comprising an IRS mailing address for tax return submission, an IRS mailing address for submitting estimated tax payments and an IRS ID code; and said IRS service centers table being merged with said supporting schedules to determine an address to mail either of a taxpayer's federal tax return and a taxpayer's federal estimated tax payments to.

10 6. A system for determining travel deductions for taxpayers who stay overnight in locations remote from their homes as part of their employment as described in Claim 2, further comprising:

15 a state service centers table, said state service centers table comprising a state income tax mailing address for tax return submission, a state mailing address for submitting estimated tax payments and a state ID code; and said state service center table being merged with said supporting schedules to determine an address to mail either of a taxpayer's state tax return and a taxpayer's state estimated tax payments to.

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7. A system for determining travel deductions for taxpayers who stay overnight in locations remote from their homes as part of their employment as described in Claim 2, further comprising:

a zip code table, said zip code table comprising a five-digit zip code, a
5 corresponding city, county and state;
said zip code table being used to verify the zip code input in the client information table and to provide the taxpayer's county; and
said zip code table being used to generate mailing labels for the taxpayer's state and federal tax returns.

8. A system for determining travel deductions for taxpayers who stay overnight in locations remote from their homes as part of their employment as described in Claim 2, further comprising:

an attachments table, said attachments table storing links to IRS and state tax publication pages, tax year and work code; and
said attachments table being compared to the client information table to determine appropriate publication pages to include with the taxpayer's tax returns.

20 9. A system for determining travel deductions for taxpayers who stay overnight in locations remote from their homes as part of their employment as described in Claim 2, further comprising:

a meal rate percent table, said meal rate percent table comprising the tax year and meal rate percent; and said meal rate percent being used to reduce the meal rate allowed.

5 10. A system for determining travel deductions for taxpayers who stay overnight in locations remote from their homes as part of their employment as described in Claim 9, further comprising:

10 further supporting schedules, said further supporting schedules displaying a taxpayer's travel computations and providing means to calculate the taxpayer's travel deduction based upon the plurality of travel calculation rates allowed by the IRS;

15 said further supporting schedules providing means to enter the expense reimbursements received from the taxpayer's employer;

20 said further supporting schedules providing means to optionally decline use of the meal rate percent table to reduce the meal rate allowed;

25 said further supporting schedules providing means to print out IRS publications and revenue procedures related to the taxpayer's occupation; and said further supporting schedules providing means to print out an IRS rate sheet for each city visited; and

30 said rate sheets are printed in descending order based upon the taxpayer's travel deduction for each city visited with the city highlighted on each sheet.

11. A system for determining travel deductions for taxpayers who stay overnight in locations remote from their homes as part of their employment as described in Claim 10, further comprising:

5 a plurality of customizable document templates, said templates being selected

by the system based upon tax year, work code, combined meal and incidental rate, incidental portion and full rate applied and an amended return code; and

10 said templates comprising a taxpayer's name, Social Security number, tax year, occupation description, legal justification for claiming travel deductions, each city visited, applicable deduction for said city, a total travel deduction figure, expense reimbursements received from the taxpayer's employer, meal rate percent for the tax year, a meal rate percent reduction amount and a remaining amount available for deduction.

15 12. A system for determining travel deductions for taxpayers who stay overnight in locations remote from their homes as part of their employment as described in Claim 2, in which the means for inputting remote travel locations visited and durations of stay for a taxpayer further comprises:

20 a ship location table, said ship location table including city rate codes for each

day of a tax year for a plurality of ship name codes;

means for inputting names of ships on which a taxpayer has worked and

starting and ending dates for work on each of said ships; and

means for determining locations and durations of stay for the taxpayer based upon the ship location table and the input ship names and starting and ending dates for work on each of said ships.

5 13. A system for determining travel deductions for taxpayers who stay overnight in locations remote from their homes as part of their employment as described in Claim 12, further comprising:

20 a shipping company documents table, said shipping company documents table including a shipping company ID code and a pointer to a shipping company document file name;

25 a shipping companies table, said shipping companies table including the shipping company ID code, a shipping company name and means for printing said shipping company document.

30 14. A system for determining travel deductions for taxpayers who stay overnight in locations remote from their homes as part of their employment as described in Claim 13, further comprising a ship names table, said ship name table including the ship name code, a ship name, a shipping company ID code and each ship's e-mail address.

35 15. A system for determining travel deductions for taxpayers who stay overnight in locations remote from their homes as part of their employment as described in Claim 14, further comprising:

other supporting schedules, said other supporting schedules merging the ship
location table and the city rate table to provide meal and incidental rates
and full rates for each city visited; and
means for determining the highest meal and incidental rates and full rates
applicable for taxpayers traveling between cities for more than one day.

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16. A system for determining travel deductions for taxpayers who stay overnight in
locations remote from their homes as part of their employment as described in Claim
15, further comprising:
a series of data entry templates, said templates including the ship locations
recorded in the ship location table for names of ships associated with
each shipping company name; and
said templates permitting rapid entry of ship locations for ships following
identical routes, said routes having different starting dates.

17. A system for determining travel deductions for taxpayers who stay overnight in
locations remote from their homes as part of their employment as described in Claim
12, further comprising means for reviewing the travel start and end dates for any input
ship name and tax year.

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18. A system for determining travel deductions for taxpayers who stay overnight in
locations remote from their homes as part of their employment as described in Claim
15, further comprising:

a merchant sailor schedule table, said merchant sailor schedule table including the taxpayer's name, the ship name, the trip start date and the trip end as recorded on the taxpayer's U.S. Coast Guard Discharge Papers; and said merchant sailor schedule table being used in conjunction with the ship location table to provide the incidental portion of meal rates and full rates for each city visited by the taxpayer in a tax year.

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19. A system for determining travel deductions for taxpayers who stay overnight in locations remote from their homes as part of their employment as described in Claim 12, further comprising means for printing a ports of call statement illustrating the location of a ship for each day of a tax year.

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20. A system for determining travel deductions for taxpayers who stay overnight in locations remote from their homes as part of their employment as described in Claim 12, further comprising means for accessing the client information table and the merchant sailor schedule table to provide a listing of all of the taxpayers associated with any ship during a tax year and the means for contacting said taxpayers.

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21. A system for determining travel deductions for taxpayers who stay overnight in locations remote from their homes as part of their employment as described in Claim 18, further comprising means for displaying a chronological listing of all of the U.S. Coast Guard Discharge Paper data input for the taxpayer for a tax year and comparing

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to the merchant sailor schedule table to determine if any travel days are unaccounted for.

22. A system for determining travel deductions for taxpayers who stay overnight in locations remote from their homes as part of their employment as described in Claim 1, further comprising:

means for identifying all tasks associated with the preparation of a tax return;

means for identifying all results associated with the performance of said tasks;

means for linking said results to a subsequent task;

means for determining the skill level of a tax preparation worker required to complete each task;

means for identifying the skill level of each tax preparation worker;

means for assigning each uncompleted task to workers of the required skill level;

means for indicating which worker will work on each task; and

means for indicating completion of each task for removal from the system.